# UNITED STATES BANKRUPTCY COURT DISTRICT OF PUERTO RICO

Debtor	CHAPTER 11
TRAVEL CONCEPTS, LLC	CASE NO. 20-03281 (ESL)
IN RE:	

# OBJECTION TO PROOF OF CLAIM NUMBER 31 FILED BY DEPARTMENT OF TREASURY

### TO THE HONORABLE COURT:

COMES NOW Debtor, through its undersigned counsel, and respectfully states and requests:

- 1. On August 21, 2020, Debtor filed a voluntary petition for relief pursuant to 11 U.S.C. Chapter 11 Subchapter V, and as of that date has been managing its affairs and operating its businesses as a debtor-in possession pursuant to 11 U.S.C. §§1107 and 1108.
- 2. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. 157 (b) (2).
- 3. The statutory predicates for the relief sought herein are Sections 102, 105 and 502 of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure.
- 4. This Court set February 20, 2021, as the deadline for filing proof of claims for governmental entities,
- 5. Prior to the commencement of the case, Debtor maintained, in the ordinary course of business, books and records that reflected, among other things, the amounts owed to its creditors.

6. Debtor has conducted a review of Proof of Claim No. 31 (the "Claim") filed by the Department of Treasury of Puerto Rico ("Treasury") and of its books and records, and has determined that the Claim is objectionable, as follows:

POC #	Claimant	Total Amount Claimed	Classification of the Claim by Claimant	Amount Expected to be Allowed	Reason for Objection
31	Department of Treasury	\$193,909.59	Priority	\$ 0.00	Claimant did not submit with the Claim any documents, calculations, nor any determination from a competent forum in support thereof. See Fed. R. Bank. P. 3001 (c)(1) and <i>In re Kirkland</i> , 572 F. 3d 838, 841 (10 <sup>th</sup> Cir 2008). Moreover, by Treasury's own certification (Exhibit A) of September 11, 2020 Debtor doesn't owe any amount to Treasury.  Therefore, the Claim must be disallowed.

7. The Department is not a member of the armed forces of the United States.

### **NOTICE**

Within thirty (30) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this objection has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an answer or other appropriate response to this objection with the Clerk's office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no answer or other response is filed within the time allowed herein, the objection will be deemed unopposed and may be granted unless: (i) the requested relief is forbidden by law; (ii) the requested relief is

against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise.

**WHEREFORE**, it is respectfully prayed that the above referred Proof of Claim No. 31 be disallowed, and Debtor's objection granted.

**CERTIFICATE OF SERVICE:** I hereby certify that on this same date, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the Office of the United States Trustee, and all CM/ECF participants and to Ms. Sandra Rodríguez González, Department of Treasury Bankruptcy Division Supervisor at P.O. Box 9024140, San Juan, P.R. 00902-4140 and to the Honorable Ines del C. Carrau Martínez Secretary of Justice at Department of Justice Government of Puerto Rico Apartado 9020192 San Juan, PR 00902-0192.

San Juan, Puerto Rico, this 21st day of September 2020

/s/ CHARLES A. CUPRILL HERNANDEZ

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Modelo SC 6096 Rev. 24 feb 20



### Gobierno de Puerto Rico DEPARTAMENTO DE HACIENDA Área de Rentas Internas

Certificación de Deuda

Fecha:

11 septiembre 2020

ID de Contribuyente:

18903-32672

ID de Correspondencia:

L0497550464

TRAVEL CONCEPTS LLC
PO BOX 364971
SAN JUAN PR 00936-4971

Certifico que el contribuyente identificado en la parte superior de este documento no tiene deudas por ningún concepto incluyendo contribución sobre ingresos al día 11 septiembre 2020 en nuestro sistema.

#### IMPORTANTE:

De estar de acuerdo con esta información: deberá realizar el pago a través de SURI https://suri.hacienda.pr.gov a la mayor brevedad posible para así evitar la acumulación de intereses.

De no estar de acuerdo con esta información: deberá presentar su reclamación acompañada de la evidencia correspondiente en cualquiera de nuestros Centros de Servicio al Contribuyente (SAC). Para conocer la ubicación de estos centros, puede acceder a www.hacienda.pr.gov. Sí tiene preguntas relacionadas a este documento, puede comunicarse con nuestro Centro de Llamadas Hacienda Responde al (787) 622-0123.

### VALIDACIÓN:

Para verificar si este Certificado es válido, acceda https://suri.hacienda.pr.gov y presione el enlace de "Validar Certificados y Licenclas".

Vigencia:Este Certificado es válido hasta 30 días después de la fecha de emisión.